

# Court of Appeals, Division One

## Tax Appeal

**1 CA-TX 16-0007**

**SABAN, et al. v. ADOR, et al.**

### Appellate Case Information

Case Filed: 3-Aug-2016  
Case Closed:

### Dept/Composition

#### Side 1. SABAN RENT-A CAR LLC, et al., Plaintiff/Appellee-Cross Appellant (Litigant Group) SABAN RENT-A CAR LLC, et al.

- Saban Rent-A Car LLC
- DS Rentco Inc
- PTNK

#### Co-Counsel for: Plaintiffs/Appellees/X- Appellants

Taylor C Young, Esq. (AZ Bar No. 20743)  
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Gregory D Hanley, Esq. (MI Bar No. GregoryDhanley)

#### Side 2. ARIZONA DEPARTMENT OF REVENUE, Defendant/Appellant-Cross Appellee (Litigant Group) ARIZONA DEPARTMENT OF REVENUE

- Arizona Department of Revenue, Defendant/Appellant, Appellee, Cross-Appellee

#### Co-Counsel for: Defendnt/Appellant/Apllee/X-Apellee

Kimberly J Cygan, Esq. (AZ Bar No. 13977)  
Jerry A Fries, Esq. (AZ Bar No. 11788)  
Thomas L Hudson, Esq. (AZ Bar No. 14485)  
Eric M Fraser, Esq. (AZ Bar No. 27241)

#### Side 3. TOURISM AND SPORTS AUTHORITY, Defendant/Appellant-Cross Appellee (Litigant Group) TOURISM AND SPORTS AUTHORITY

- Tourism and Sports Authority, Defendant/Appellant, Appellee, Cross-Appellee
- The Arizona Sports and Tourism Authority

#### Co-Counsel for: Defendnt/Appellnt/Apellee/XApellee

Timothy J Berg, Esq. (AZ Bar No. 4170)  
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PREDECESSOR CASE(S)		Cause/Charge/Class	Judgment/Sentence	Judge, Role <Comments>	Trial	Dispo
MAR	TX2010-001089	Injunctive Relief/Refund of Taxes		Christopher T Whitten, Authoring Judge of Order		

### 2 OPEN DUE DATES

**Opening Brief due** **Due By:** Tuesday, January 17, 2017  
*ADOR*  
*Re: FILED: Notice to Counsel re: Appellant/Appellee/Cross-Appellee, Tourism and Sports Authority's, Fee Due; Appellant/Appellee/Cross-Appellee, ADOR, No Fee Due/Case Management Statement/Brief due* [2 extensions]

**Opening Brief due** **Due By:** Tuesday, January 17, 2017  
*Tourism*  
*Re: FILED: Notice to Counsel re: Appellant/Appellee/Cross-Appellee, Tourism and Sports Authority's, Fee Due; Appellant/Appellee/Cross-Appellee, ADOR, No Fee Due/Case Management Statement/Brief due* [2 extensions]

### PENDING MATTER

**Motion for Extension of Time** Filed: 22-Dec-2016  
*Unopposed Motion for Procedural Order re Extension of Time to File Opening Brief (Appellant)*

### 42 PROCEEDING ENTRIES

1. 3-Aug-2016 FILED: Index of Record, Notice of Appeal Filed from Maricopa County Superior Court Filed 07/05/16; Cross-Appeal filed 7/20/16
2. 3-Aug-2016 FILED: e-Record on Appeal: Instruments/Minute Entries Exhibits: None
3. 4-Aug-2016 FILED: Notice to Counsel re: Appellant/Appellee/Cross-Appellee, Tourism and Sports Authority's, Fee Due; Appellant/Appellee/Cross-Appellee, ADOR, No Fee Due/Case Management Statement/Brief due
4. 11-Aug-2016 FILED: Notice of Payment of Filing Fee; Certificate of Service to Notice of Payment of Filing Fee (Appellant Tourism)

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5.	15-Aug-2016	FILED: Notice of Filing Transcripts; Certificate of Service to Notice of Filing Transcripts (Appellant)
6.	15-Aug-2016	FILED: Reporter's Transcript - 06/07/2011 - Oral Argument (Jovanna Roman for Brenda Brown) (Appellant)
7.	15-Aug-2016	FILED: Reporter's Transcript - 10/27/2011 - Oral Argument (J. Marie Moran) (Appellant)
8.	15-Aug-2016	FILED: Reporter's Transcript - 01/23/2012 - Status Confernece (Sheri Monroe) (Appellant)
9.	15-Aug-2016	FILED: Reporter's Transcript - 01/30/2012 - Telephonic/Electronic Status Confernece (Fiona Coxon) (Appellant)
10.	15-Aug-2016	FILED: Reporter's Transcript - 04/15/2013 - Oral Argument (Ann Brodsky) (Appellant)
11.	15-Aug-2016	FILED: Reporter's Transcript - 05/07/2014 - Oral Argument (Dawn Carrero) (Appellant)
12.	15-Aug-2016	FILED: Reporter's Transcript - 07/11/2014 - Telephonic Status Conference (Ann Brodsky) (Appellant)
13.	15-Aug-2016	FILED: Reporter's Transcript - 07/24/2015 - Motion Hearings (Dianna Aldom) (Appellant)
14.	15-Aug-2016	FILED: Reporter's Transcript - 01/15/2016 - Motion Hearing (Jean A Kappedal) (Appellant)
15.	16-Aug-2016	RECEIPT No.: 2016-01017 ; \$280.00, Authorization: #28023545869, Applied to: TOURISM AND SPORTS AUTHORITY - Class A Filing Fee (\$280.00) Paid for: Fennemore Craig PC - By Integrated Resources System IN
16.	24-Aug-2016	FILED: Case Management Statement (Appellant/Cross-Appellee ADOR)
17.	24-Aug-2016	FILED: Case Management Statement (Appellant/Cross-Appellee, Tourism)
18.	25-Aug-2016	FILED: Notice of Filing Transcripts; Certificate of Service (Appellant/Cross-Appellee/ADOR)
19.	25-Aug-2016	FILED: June 7, 2011 Reporter's Transcript of Proceedings (Brenda J. Brown) (Appellant/Cross-Appellee ADOR)
20.	25-Aug-2016	FILED: July 24, 2015 Reporter's Transcript of Proceedings (Rena E. Lopez) (Appellant/Cross-Appellee ADOR)
21.	16-Sep-2016	FILED: Notice of Errata; Certificate of Service to Notice of Errata (Appellant)
22.	23-Sep-2016	FILED: Unopposed Motion for Procedural Order to Stay Briefing; Certificate of Service (Appellant)
23.	26-Sep-2016	ORDERED: Unopposed Motion for Procedural Order to Stay Briefing (Appellant) = DENIED. FURTHER ORDERED: Extending time for filing opening briefs to/including 11/2/16. FURTHER ORDERED: Upon receipt of any motion that may affect content or order of briefs, court may vacate due date for opening briefs pending resolution of such motion. Melina Brill ProTem Judge - Author
24.	29-Sep-2016	FILED: Case Management Statement (Appellees/Cross-Appellants)
25.	4-Oct-2016	RECEIPT No.: 2016-01216 ; \$280.00, Authorization: Ref1: 77024587341, Applied to: SABAN RENT-A CAR LLC, et al. - Class A Filing Fee (\$280.00) Paid for: Mandel Young PLC - By Integrated Resource Systems IN
26.	13-Oct-2016	FILED: NOTICE OF SERVING A.R.S. Â§ 12-1841 NOTICE TO ATTORNEY GENERAL, HOUSE SPEAKER, AND SENATE PRESIDENT; Certificate of Service; Exhibit A (Cross-Appellant)
27.	14-Oct-2016	FILED: Corrected Motion for Procedural Order of Defendant/Appellant Tourism and Sports Authority to Bifurcate Issues and to Establish Briefing Schedule; Certificate of Service to Corrected Motion for Procedural Order of Defendant/Appellant Tourism and Sports Authority to Bifurcate Issues and to Establish Briefing Schedule (Appellant)
28.	17-Oct-2016	ORDERED: Vacating 11/2/16 due date for opening briefs. Order ruling on pending motion (mo re: Bifurcate Issues) will set a due date for filing opening briefs. Melina Brill ProTem Judge - Author
29.	18-Oct-2016	FILED: Arizona Department of Revenue's Motion to Dismiss Cross-Appeal; Certificate of Service (Appellant)
30.	18-Oct-2016	FILED: Arizona Department of Revenue's Motion to Bifurcate; Certificate of Service (Appellant)
31.	18-Oct-2016	FILED: Response to Corrected Motion for Procedural Order to Bifurcate Issues and to Establish Briefing Schedule; Certificate of Service (Appellant)
32.	1-Nov-2016	FILED: Stipulated Motion to Alter/Consolidate Procedural Motion Response and Reply Times; Certificate of Service (Appellee)

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33. 2-Nov-2016 ORDERED: Stipulated Motion to Alter/Consolidate Procedural Motion Response and Reply Times (Appellee) = GRANTED. FURTHER ORDERED: Extending time for Saban Rent-a-Car LLC to file a response to Tourism & Sports Authority's Corrected Motion for Procedural Order to Bifurcate Issues (See Order) to/including 11/7/16. FURTHER ORDERED: Tourism and Sports Authority may file a reply to Saban Rent-a-Car LLC's response and to Arizona Department of Revenue's response to Corrected Motion on/before 11/21/16 Melina Brill ProTem Judge - Author
34. 7-Nov-2016 FILED: Tourism and Sports Authority's Response to Motion to Dismiss Cross-Appeal; Certificate of Service to Tourism and Sports Authority's Response to Motion to Dismiss Cross-Appeal (Appellant)
35. 7-Nov-2016 FILED: Response to DOR's Motion to Bifurcate; Certificate of Service (Appellant)
36. 7-Nov-2016 FILED: Consolidated Response to (1) Arizona Department of Revenue's Motion to Bifurcate, and (2) Corrected Motion for Procedural Order of Defendant/Appellant Tourism and Sports Authority to Bifurcate Issues and to Establish Briefing Schedule; Certificate of Service (Appellant)
37. 7-Nov-2016 FILED: Response to Arizona Department of Revenue's Motion to Dismiss Cross-Appeal; Certificate of Service (Appellant)
38. 21-Nov-2016 FILED: Defendant/Appellant Tourism and Sports Authority's Reply in Support of Motion to Bifurcate and to Establish Briefing Schedule; Certificate of Service (Reply ISO Bifurcation) (Appellant)
39. 21-Nov-2016 FILED: Reply in Support of Motion to Bifurcate; Certificate of Service (Appellant)
40. 21-Nov-2016 FILED: Reply in Support of Motion to Dismiss Cross-Appeal; Certificate of Service (Appellant)
41. 30-Nov-2016 ORDERED: Arizona Department of Revenue's Motion to Dismiss Cross-Appeal (Appellant) = DENIED. FURTHER ORDERED: Corrected Motion for Procedural Order to Bifurcate Issues and to Establish Briefing Schedule (Appellant Tourism) and Arizona Department of Revenue's Motion to Bifurcate (Appellant) = DENIED. FURTHER ORDERED: Opening briefs shall be due on 1/17/17. Hon Margaret H Downie - Author
42. 22-Dec-2016 FILED: Unopposed Motion for Procedural Order re Extension of Time to File Opening Brief; Certificate of Service (Appellant)